

**DECLARATION AND POWER OF ATTORNEY
UNDER 35 USC §371(c)(4) FOR
PCT APPLICATION FOR UNITED STATES PATENT**

As a below named inventor, I hereby declare that
my residence, post office address and citizenship are as stated below under my name;

I verily believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought, namely the invention entitled Profit and Loss Management Information Presentation Method, Profit and Loss Management Information Presentation Device, and Profit and Loss Management Information Presentation Process Program

described and claimed in international application number JP2005/001553 filed January 21, 2005

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations §1.56.

Under Title 35, U.S. Code §119, the priority benefits of the following foreign application(s) filed within one year prior to my international application are hereby claimed:

2004-031845 file in Japan on February 9, 2004

The following application(s) for patent or inventor's certificate on this invention were filed in countries foreign to the United States of America either (a) more than one year prior to my international application, or (b) before the filing date of the above-named foreign priority application(s):

I hereby appoint the following as my attorneys of record with full power of substitution and revocation to prosecute this application and to transact all business in the Patent Office:

James A. Oliff, Reg. No. 27,075; William P. Berridge, Reg. No. 30,024;
Kirk M. Hudson, Reg. No. 27,562; Thomas J. Pardini, Reg. No. 30,411;
Edward P. Walker, Reg. No. 31,450; Robert A. Miller, Registration No. 32,771; and
Mario A. Costantino, Registration No. 33,565.

ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD BE SENT TO
OLIFF & BERRIDGE, P.O. BOX 19928, ALEXANDRIA, VIRGINIA 22320, TELEPHONE (703) 836-6400.

I hereby declare that I have reviewed and understand the contents of this Declaration, and that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

1	Typewritten Full Name of Sole or First Inventor	Motoshi	KURUSHIMA									
2	Inventor's Signature	<table border="0"><tr><td>Given Name</td><td>Motoshi</td><td>Middle Initial</td><td>K</td><td>Family Name</td><td>Kurushima</td></tr></table>					Given Name	Motoshi	Middle Initial	K	Family Name	Kurushima
Given Name	Motoshi	Middle Initial	K	Family Name	Kurushima							
3	Date of Signature	<table border="0"><tr><td>August</td><td>7</td><td>2006</td></tr><tr><td>Month</td><td>Day</td><td>Year</td></tr></table>					August	7	2006	Month	Day	Year
August	7	2006										
Month	Day	Year										
	Residence:	Chiba	Japan									
		City	State or Province	Country								
	Citizenship:	Japanese										
	Post Office Address:	c/o Intellectual Property Dept., JFE Steel Corporation,										
	(Insert complete mailing address, including country)	2-3, Uchisaiwai-cho 2-chome, Chiyoda-ku, Tokyo 100-0011, Japan										

Note to Inventor: Please sign name on line 2 exactly as it appears in line 1 and insert the actual date of signing on line 3.

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